

Meeting Date: February 25, 2025 (06)

Resolution No.:25-008

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO  
REGARDING A TRANSFER OF PROPERTY TAX REVENUES FROM THE COUNTY OF  
SAN DIEGO AND INCREASING THE PROPERTY TAX ALLOCATION FOR THE DEER  
SPRINGS FIRE PROTECTION DISTRICT**

WHEREAS, on October 8, 2024 (9), the Board of Supervisors received several options for increasing financial resources to the Deer Springs Fire Protection District to provide for more equitable fire protection and emergency response services in the unincorporated area of San Diego County; and

WHEREAS, the Board of Supervisors directed the Chief Administrative Officer to pursue an increase in the property tax allocation for the Deer Springs Fire Protection District to 6% of revenue in the service area; and

WHEREAS, California Government Code Section 99.02 establishes the process for a property tax revenue transfer and adjusting the annual tax increment (ATI) between two local government agencies that have overlapping tax rate areas when jurisdictional boundaries are not changing including that the transferring and receiving agencies must hold public hearings, noticed in one or more newspapers of general circulation, to determine the impact of the property tax revenue transfer on fees, charges, assessments, taxes, or other revenues; and

WHEREAS, the Deer Springs Fire Protection District, as the receiving agency, held a public hearing in accordance with California Government Section 99.02(e) that considered the financial impacts of the property tax revenue transfer on fees, charges, assessments, taxes, or other revenues for their service area on December 11, 2024 and the Board of Directors took action to update the Operating Revenue and Expenses Forecast for Fiscal Years 2025-2026 through 2029-2030 based on the increased tax allocation, which includes the construction of a permanent station 2, and fire apparatus replacement; and

WHEREAS, the County of San Diego, as the transferring agency, held a public hearing in accordance with California Government Section 99.02(e) to consider the effect of the proposed property tax revenue transfer on fees, charges, assessments, taxes, or other revenues.

WHEREAS, the transferring agency must establish that specific financial conditions are met as outlined in California Government Code Section 99.02(f) to include: (1) revenues are available for this purpose, (2) the transfer will not result in any increase in the ratio between the amount of revenues of the transferring agency that are generated by regulatory licenses, use charges, user fees, or assessment and the amount of revenues of the transferring agency used to finance services provided by the transferring agency, (3) the transfer will not impact the ability of the transferring agency to provide existing services, and (4) the transfer will not result in a reduction of property tax revenues to school entities; and

WHEREAS, the County of San Diego's Chief Administrative Officer has determined that

the conditions for transferring property tax revenue and increasing the ATI for the Deer Springs Fire Protection District to six (6) percent, as outlined in California Government Code Section 99.02(f), have been met;

NOW, THEREFORE, IT IS HEREBY RESOLVED that the conditions exist for transferring property tax revenue from the County of San Diego and increasing the ATI for the Deer Springs Fire Protection District to six (6) percent, as outlined in California Government Code Section 99.02(f).

IT IS FURTHER RESOLVED that effective Fiscal Year 2025-26, the County of San Diego agrees to set the Deer Springs Fire Protection District ATI to six (6) percent for all tax rate areas within the Deer Springs Fire Protection District, as currently established, and transfer ATI from the County General Fund to achieve the six (6) percent. The Clerk of the Board of Supervisors shall notify the County Auditor of such approved transfer of property tax revenues and increase of ATI to Deer Springs Fire Protection District by forwarding a copy of this Resolution.

APPROVED AS TO FORM AND LEGALITY  
Claudia G. Silva, County Counsel  
By: Monica Hall, Senior Deputy County Counsel

ON MOTION of Supervisor Desmond, seconded by Supervisor Montgomery Steppe, the above Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 25<sup>th</sup> day of February 2025, by the following vote:

AYES: Anderson, Montgomery Steppe, Desmond

NOES: Lawson -Remer

ABSENT: (District 1 Seat Vacant)

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STATE OF CALIFORNIA)

County of San Diego) <sup>SS</sup>

I hereby certify that the foregoing is a full, true and correct copy of the Original Resolution entered in the Minutes of the Board of Supervisors.

ANDREW POTTER

Clerk of the Board of Supervisors

By:   
Nancy Vizcarra, Deputy



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